		FOR OHF USE					

LL1

2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041178

Facility Name: RIVERVIEW - A SR. LVG COMMUNITY

Address: 500 Centennial Dr (Number) East Peoria (City) 61611 (Zip Code)

County: Tazwell

Telephone Number: (309) 694-0022 **Fax #** (309) 694-3655

IDPA ID Number: 520886946023

Date of Initial License for Current Owners: 10/03/95

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code		X	Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Craig Dekany **Telephone Number:** (419) 252-5740

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 06/01/02 to 05/31/03 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Barry Lazarus
(Title) Vice President - Reimbursement

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds 01/01/03

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	55	Skilled (SNF)	61	21,837	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5	4	Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	59	TOTALS	61	21,837	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	0	170	4,963	5,133	8
9	SNF/PED					9
10	ICF	828	12,390	1,223	14,441	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	828	12,560	6,186	19,574	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 89.64%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 10/03/95

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 10/03/95 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 16 and days of care provided 3,787

Medicare Intermediary CareFirst of Maryland, Inc

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [ ] NO [X]

Tax Year: 12/31/03 Fiscal Year: 5/31/03

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 **Report Period Beginning:** 06/01/02 **Ending:** 05/31/03

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	289,168			289,168	1,130	290,298		290,298			1
2	Food Purchase		22		22		22	(22)				2
3	Housekeeping	64,719	7,284	220	72,223		72,223		72,223			3
4	Laundry	25,190	9,710	77	34,977		34,977		34,977			4
5	Heat and Other Utilities			84,652	84,652	4,603	89,255	(1,929)	87,326			5
6	Maintenance	30,666	10,869	21,534	63,069		63,069		63,069			6
7	Other (specify):* Med Waste			983	983		983		983			7
8	**TOTAL General Services**	409,743	27,885	107,466	545,094	5,733	550,827	(1,951)	548,876			8
	B. Health Care and Programs											
9	Medical Director			3,113	3,113		3,113		3,113			9
10	Nursing and Medical Records	904,798	67,352	116,703	1,088,853	19,603	1,108,456		1,108,456			10
10a	Therapy	260,446	1,363	17,588	279,397		279,397		279,397			10a
11	Activities	30,696	2,189	1,767	34,652		34,652		34,652			11
12	Social Services	49,345	116	1,686	51,147		51,147		51,147			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,245,285	71,020	140,857	1,457,162	19,603	1,476,765		1,476,765			16
	C. General Administration											
17	Administrative	56,803		192,489	249,292	(82,896)	166,396		166,396			17
18	Directors Fees											18
19	Professional Services			1,078	1,078	(463)	615	(615)				19
20	Dues, Fees, Subscriptions & Promotions			52,697	52,697		52,697	(26,366)	26,331			20
21	Clerical & General Office Expenses	77,756	24,981	84,944	187,681	463	188,144	(44,236)	143,908			21
22	Employee Benefits & Payroll Taxes			317,079	317,079	35,263	352,342		352,342			22
23	Inservice Training & Education			1,182	1,182		1,182		1,182			23
24	Travel and Seminar			14,459	14,459		14,459		14,459			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			64,319	64,319		64,319		64,319			26
27	Other (specify):*											27
28	**TOTAL General Administration**	134,559	24,981	728,247	887,787	(47,633)	840,154	(71,217)	768,937			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,789,587	123,886	976,570	2,890,043	(22,297)	2,867,746	(73,168)	2,794,578			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY #0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			173,758	173,758	22,297	196,055		196,055			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			23,365	23,365		23,365	(186)	23,179			32
33	Real Estate Taxes			59,634	59,634		59,634	15,508	75,142			33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			20,050	20,050		20,050		20,050			35
36	Other (specify):*											36
37	**TOTAL Ownership**			276,807	276,807	22,297	299,104	15,322	314,426			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		135,060	6,168	141,228		141,228		141,228			39
40	Barber and Beauty Shops			19,306	19,306		19,306		19,306			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			31,328	31,328		31,328		31,328			42
43	Other (specify):*		10,739		10,739		10,739		10,739			43
44	**TOTAL Special Cost Centers**		145,799	56,802	202,601		202,601		202,601			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,789,587	269,685	1,310,179	3,369,451		3,369,451	(57,846)	3,311,605			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(22)	2		4
5	Telephone, TV & Radio in Resident Rooms	(1,929)	5		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(186)	32		10
11	Discounts, Allowances, Rebates & Refunds	(6)	21		11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(232)	21		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	(3,433)	21		16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(615)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(40,565)	21		24
25	Fund Raising, Advertising and Promotional	(26,366)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax	15,508	33		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (57,846)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)			34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (57,846)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program		X			44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Page 5A

RIVERVIEW - A SR. LVG COMMUNITY

ID# 0041178

Report Period Beginning: 06/01/02

Ending: 05/31/03

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	0		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 **Report Period Beginning:** 06/01/02 **Ending:** 05/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(22)	0	0	0	0	0	0	0	0	0	0	(22)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	(1,929)	0	0	0	0	0	0	0	0	0	0	(1,929)	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(1,951)	0	0	0	0	0	0	0	0	0	0	(1,951)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(615)	0	0	0	0	0	0	0	0	0	0	(615)	19
20	Fees, Subscriptions & Promotions	(26,366)	0	0	0	0	0	0	0	0	0	0	(26,366)	20
21	Clerical & General Office Expenses	(44,236)	0	0	0	0	0	0	0	0	0	0	(44,236)	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(71,217)	0	0	0	0	0	0	0	0	0	0	(71,217)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(73,168)	0	0	0	0	0	0	0	0	0	0	(73,168)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 **Report Period Beginning:** 06/01/02 **Ending:** 05/31/03

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	TOTALS (to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(186)	0	0	0	0	0	0	0	0	0	0	(186)	32
33	Real Estate Taxes	15,508	0	0	0	0	0	0	0	0	0	0	15,508	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	15,322	0	0	0	0	0	0	0	0	0	0	15,322	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(57,846)	0	0	0	0	0	0	0	0	0	0	(57,846)	45

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Manor Care, Inc	100	Health Care & Retirement Corporation of America (See H.O. Cost Report)	Toledo, OH			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V		See Page 8	Home Office Allocation	$ 192,489	HCR Manor Care	100.00%	$ 192,489	$	1
2	V									2
3	V									3
4	V									4
5	V									5
6	V		10a	Therapy Management	16,678	Heartland Management Services	100.00%	16,678		6
7	V									7
8	V									8
9	V									9
10	V									10
11	V									11
12	V									12
13	V									13
14	Total				$ 209,167			$ 209,167	$ *	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	N/A								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: HCR Manor Care, Inc
Street Address: 333 North Summit St
City / State / Zip Code: Toledo, OH 43604
Phone Number: (419) 252-5500
Fax Number: (419) 254-5494

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary - Direct	Accumulated Cost	2,276,617,075	369 Nurs. Fac	$	$		$ 0	1
2	1	Dietary - Pooled	Accumulated Cost	2,686,344,447	369 Nurs. Fac	920,912	536,824	3,295,787	1,130	2
3	5	Utilities - Direct	Accumulated Cost	2,276,617,075	369 Nurs. Fac	112,862		3,295,787	163	3
4	5	Utilities - Pooled	Accumulated Cost	2,686,344,447	369 Nurs. Fac	3,618,915		3,295,787	4,440	4
5	10	Nursing - Direct	Accumulated Cost	2,276,617,075	369 Nurs. Fac	11,131,912	7,408,777	3,295,787	16,115	5
6	10	Nursing - Pooled	Accumulated Cost	2,686,344,447	369 Nurs. Fac	2,842,925	1,812,855	3,295,787	3,488	6
7	17	General & Admin - Direct	Accumulated Cost	2,276,617,075	369 Nurs. Fac	19,326,083	15,188,841	3,295,787	27,978	7
8	17	General & Admin - Pooled	Accumulated Cost	2,686,344,447	369 Nurs. Fac	66,522,981	38,146,902	3,295,787	81,615	8
9	22	Employee Benefits - Direct	Accumulated Cost	2,276,617,075	369 Nurs. Fac	2,749,439		3,295,787	3,980	9
10	22	Employee Benefits - Pooled	Accumulated Cost	2,686,344,447	369 Nurs. Fac	25,498,075		3,295,787	31,283	10
11	30	Depreciation - Direct	Accumulated Cost	2,276,617,075	369 Nurs. Fac	148,355		3,295,787	215	11
12	30	Depreciation - Pooled	Accumulated Cost	2,686,344,447	369 Nurs. Fac	17,998,306		3,295,787	22,082	12
13										13
14	32	Interest				7,352,132				14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 158,222,897	$ 63,094,199		$ 192,489	25

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Bankers Trust Co		X	Facility			$ 7,490,000	$ 6,675,000			$ 23,365	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8								Interest Income			(186)	8
9	TOTAL Facility Related						$ 7,490,000	$ 6,675,000			$ 23,179	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 7,490,000	$ 6,675,000			$ 23,179	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** N/A **Line #**

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report. *Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$	44,126	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	59,634	2
3. Under or (over) accrual (line 2 minus line 1).	$	15,508	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)	$	59,634	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	75,142	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1998	71,570	8
	1999	75,148	9
	2000	70,208	10
	2001	57,167	11
	2002	59,634	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME RIVERVIEW - A SR. LVG COMMUNITY COUNTY Tazwell

FACILITY IDPH LICENSE NUMBER 0041178

CONTACT PERSON REGARDING THIS REPORT Craig Dekany

TELEPHONE (419) 252-5740 FAX #: (419) 254-5495

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	01-01-23-200-025	See Attached (16%)	$ 385,693.10	$ 61,710.90
2.	04-04-25-100-013	See Attached (16%)	$ 13,672.64	$ 2,187.62
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 399,365.74	$ 63,898.52

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 18,156 B. General Construction Type: Exterior Masonry Frame Steel Number of Stories 1

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Facility		1995	$ 335,515	1
2					2
3	TOTALS			$ 335,515	3

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	59		1995		$ 2,170,148	$ 54,715		$ 54,715	$	$ 411,170	4
5	Audit Adj		2002		(802,552)	(20,064)		(20,064)		(359,476)	5
6	2		2003		707,790						6
7											7
8											8
	Improvement Type**										
9	BUILDING IMPROVEMENTS (Current Year Depreciation)										9
10	FLOORING/CARPETING			1997	2,228	39,327		39,327		162,475	10
11	ELECTRICAL			1997	4,089						11
12	KICKPLATES			1997	2,838						12
13	HOT WATER TANK			1997	2,744						13
14	FLOORING			1997	1,825						14
15	MOTOR			1997	2,305						15
16	GAZEBO IMPROVEMENTS			1997	1,737						16
17	WALL COVERING			1997	5,337						17
18	ROOM UPGRADES			1997	37,321						18
19	SIGNS			1997	1,179						19
20	STEAMER			1997	2,587						20
21	ROOFING			1998	1,117						21
22	FLOORING			1998	4,963						22
23	CARPENTRY			1998	3,150						23
24	PLUMBING			1998	10,659						24
25	WALLCOVERING			1998	9,932						25
26	DOOR/WINDOW			1998	658						26
27	RENOVATION-PATIENT ROOMS			1998	41,798						27
28	FINISH /STUD			1998	4,351						28
29	CARPENTRY			1998	4,953						29
30	DOOR/WINDOW			1998	14,573						30
31	FLOORING			1998	6,859						31
32	PLUMBING			1998	757						32
33	ELECTRICAL			1998	7,844						33
34	PAINTING/WALLCOVERING			1998	12,790						34
35				1998	11,007						35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	ROOFING	1998	$ 500	$		$	$	$	37
38	SIGNAGE	1998	28,202						38
39	HVAC	1998	4,530						39
40	CONCRETE SIDEWALK	1998	1,800						40
41	PAINTING/WALLCOVERING	1999	460						41
42	DINING ROOM REMODEL	1999	3,196						42
43	WALLCOVERING	2000	47						43
44	WALLCOVERING	2000	148						44
45	WALLCOVERING	2000	417						45
46	DOUBLE EGRESS DOORS	2000	2,985						46
47	JOCKEY PUMP FOR SPRINKER SYSTEM	2000	310						47
48	OFFICE REMODELING	2000	660						48
49	DINING RENOVATIONS	2000	2,169						49
50	OFFICE RENO	2000	3,064						50
51	CIRCULATING PUMP & PIPING	2000	2,814						51
52	DINING ROOM REMODELING COST	2000	540						52
53	WALLCOVERING	2000	1,689						53
54	PIPING	2000	998						54
55	PIPING COST	2000	22						55
56	ADDTL PIPING COST	2000	274						56
57	PIPING COST	2000	2,475						57
58	PIPING	2000	33,529						58
59	ADDTL COST OFFICE RENOVATION	2000	231						59
60	COUNTERTOP-OFFICE RENOVATION	2000	795						60
61	SPRINKLER WORK	2000	963						61
62	SPRINKLER WORK - RETAINAGE	2000	107						62
63	WALLCOVERING-BUSINESS OFFICES	2000	2,000						63
64	BORDER - DON OFFICE	2000	30						64
65	WALLCOVERING	2000	95						65
66	CONSULTANT-DINING RM	2000	3,514						66
67	FLOORING-DINING RM	2000	1,091						67
68	FLOORING-DINING RM	2000	70						68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,374,711	$ 73,978		$ 73,978	$	$ 214,169	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,374,711	$ 73,978		$ 73,978	$	$ 214,169	1
2	WALLCOVERING-DINING RM	2000	573						2
3	DINING RM RENOVATIONS	2000	1,540						3
4	WALLCOVERING	2000	344						4
5	DINING RM DEMO	2000	400						5
6	CONSULTING-OFFICE RENOV	2000	543						6
7	JOHNSON CONTROL COMPRESSOR	2000	1,189						7
8	ELECTRICAL	2000	3,951						8
9	ELECTRICAL-RETAINAGE	2000	439						9
10	PTAC UNITS & DUCKWORK-OFFICE	2000	16,375						10
11	DUCTWORK & WALLS-OFFICES	2000	1,819						11
12	CARPET	2000	4,652						12
13	CARPET	2000	200						13
14	ADDT'L DINING ROOM RENOVATION	2000	162						14
15	ADDT'L COSTS OF ROOFTOP	2001	226						15
16	ELECTRICAL	2000	1,919						16
17	ELECTRICAL	2000	960						17
18	CEILING-TILES LAUNDRY ROOM	2001	1,855						18
19	CEILING TILE	2001	4,985						19
20	TILE CEILING	2001	1,599						20
21	CUSTOM NURSES STATION	2001	8,469						21
22	CEILING TILE	2001	2,350						22
23	VINYL FLOOR COVERING WITH BASE	2001	1,300						23
24	RELOCATE EXHAUST FANS & GRILLE	2001	4,478						24
25	RELOCATE EXHAUST FANS & GRILLE	2001	498						25
26	FIRE CAULKING AND SAFING	2002	3,886						26
27	PAINTING	2001	2,900						27
28	BORDER	2002	75						28
29	DRYVIT FOR WINDOWS	2002	7,700						29
30	BORDER	2002	101						30
31	Landscaping	2001	7,097						31
32	AUDIT ADJUSTMENT - CAPITAL	1993	10,497	525		525		5,205	32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,467,791	$ 74,503		$ 74,503	$	$ 219,374	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		$ 2,467,791	$ 74,503		$ 74,503	$	$ 219,374	1
2	AUDIT ADJUSTMENT - CAPITAL	1994	975	49		49		435	2
3	AUDIT ADJUSTMENT - CAPITAL	1995	3,969	198		198		1,571	3
4	AUDIT ADJUSTMENT - CAPITAL	1996	2,279	114		114		788	4
5	AUDIT ADJUSTMENT - CAPITAL	1994	3,509	175		175		1,564	5
6	WINDOW TREATMENTS	2002	1,670						6
7	CARPET	2003	298						7
8	VINYL WALL COVERING	2003	2,536						8
9	VINYL WALL COVERING AND BORDER	2003	858						9
10	VINYL WALL COVERING	2003	6,014						10
11	WALLCOVERING AND PAINTING	2002	171						11
12	CARPET	2002	3,542						12
13	WALLCOVERING, PAINTING	2002	1,537						13
14	VINYL WALL COVERING	2002	312						14
15	VINYL WALL COVERING	2002	276						15
16	GENERAL CONTRACTING FEES	2003	73,912						16
17	ADDITIONAL COST METAL DOOR	2003	1,087						17
18	VINYL WALL COVERING AND BORDER	2003	10,700						18
19	FLOORING	2003	570						19
20	FREIGHT ON WALL COVERING	2003	105						20
21	FREIGHT ON WALL COVERING	2003	258						21
22	ADDITIONAL CONTRATOR FEES	2003	427						22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 2,582,794	$ 75,039		$ 75,039	$	$ 223,732	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 793,162	$ 98,719	$ 98,719	$		$ 583,351	71
72	Current Year Purchases	61,407						72
73	Fully Depreciated Assets							73
74	H/O ALLOCATION			22,297	22,297			74
75	TOTALS	$ 854,569	$ 98,719	$ 121,016	$ 22,297		$ 583,351	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,772,878	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 173,758	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 196,055	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 22,297	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 807,083	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	2 Bed Addition/Lobby-Office	$	92
93	expansion	707,790	93
94			94
95		$ 707,790	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:	N/A			$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease ____.

9. Option to Buy: [ ] YES [ ] NO Terms: ____ *

10. Effective dates of current rental agreement:
Beginning ____
Ending ____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [X] NO

16. Rental Amount for movable equipment: $ 20,050 Description: ____
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	N/A		$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [X] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10a	3467 hrs	$ 80,058	262	$ 6,549	$ 478	3,729	$ 87,085	1
2	Licensed Speech and Language Development Therapist	10a	1108 hrs	25,587	82	2,053		1,190	27,640	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	10a	6704 hrs	154,801	343	8,581	885	7,047	164,267	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	39	# of prescrpts				135,060		135,060	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify): Inhalation,Lab,X-Ray	10,39 Col 3				6,573			6,573	13
14	TOTAL			$ 260,446	687	$ 23,756	$ 136,423	11,966	$ 420,625	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY **#** 0041178 **Report Period Beginning:** 06/01/02 **Ending:** 05/31/03

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 05/31/03 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 1,603	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance (118,012))	394,856		3
4	Supply Inventory (priced at)	1,184		4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	2,191		7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 399,834	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	335,515		13
14	Buildings, at Historical Cost	1,875,004		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	854,569		16
17	Accumulated Depreciation (book methods)	(807,083)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	707,790		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,965,795	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 3,365,629	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 16,034	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	134,616		30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)	59,634		32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Accrued Expenses	29,383		36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 239,667	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 239,667	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 3,125,962	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 3,365,629	$	48

***(See instructions.)**

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 2,465,000	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 2,465,000	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	554,934	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 554,934	17
	B. Transfers (Itemize):		
18	**Change in Interdivision**	106,028	18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$ 106,028	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 3,125,962	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 3,267,313	1
2	Discounts and Allowances for all Levels	(526,464)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,740,849	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	994,749	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 994,749	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop	349	12
13	Barber and Beauty Care	19,596	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	2,921	15
16	Rental of Facility Space		16
17	Sale of Drugs	132,574	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	24,007	19
20	Radiology and X-Ray	5,338	20
21	Other Medical Services	3,810	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 188,595	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Misc Income	192	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 192	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,924,385	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	545,094	31
32	Health Care	1,457,162	32
33	General Administration	887,787	33
	B. Capital Expense		
34	Ownership	276,807	34
	C. Ancillary Expense		
35	Special Cost Centers	202,601	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,369,451	40
41	**Income before Income Taxes (line 30 minus line 40)****	554,934	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 554,934	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,803	1,893	$ 46,524	$ 24.58	1
2	Assistant Director of Nursing	2,505	2,630	60,571	23.03	2
3	Registered Nurses	5,975	6,274	124,842	19.90	3
4	Licensed Practical Nurses	14,019	14,720	257,572	17.50	4
5	Nurse Aides & Orderlies	37,899	39,794	398,540	10.02	5
6	Nurse Aide Trainees					6
7	Licensed Therapist	9,995	10,604	244,809	23.09	7
8	Rehab/Therapy Aides	1,364	1,447	15,637	10.81	8
9	Activity Director					9
10	Activity Assistants	2,826	2,971	30,696	10.33	10
11	Social Service Workers	3,081	3,247	49,345	15.20	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	38,306	38,306	289,168	7.55	15
16	Dishwashers					16
17	Maintenance Workers	1,988	2,090	30,666	14.67	17
18	Housekeepers	7,894	8,311	64,719	7.79	18
19	Laundry	3,542	3,716	25,190	6.78	19
20	Administrator	2,325	2,325	56,803	24.43	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,604	6,001	77,756	12.96	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,865	1,959	16,749	8.55	31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	140,991	146,288	$ 1,789,587 *	$ 12.23	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$		35
36	Medical Director	Monthly	3,113	5,9,3	36
37	Medical Records Consultant	Monthly	1,125	5,10,3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	Monthly	1,767	5,11,3	44
45	Social Service Consultant	Monthly	1,686	5,12,3	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 7,691		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	1,356	$ 26,988	5,10,3	50
51	Licensed Practical Nurses	3,888	68,041	5,10,3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	5,244	$ 95,029		53

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Linda VanMeter	Administrator	0	$ 4,734
Carolyn O'Neil	Administrator	0	14,201
Charles Leisky	Administrator	0	37,868
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 56,803

B. Administrative - Other

Description	Amount
Home Office	$ 192,489
TOTAL (agree to Schedule V, line 17, col. 3)	$ 192,489
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
		$
C Edwin Walker	Legal Fees	615
Thomas A Wallace	Consulting Fees	463
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 1,078

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 69,243
Unemployment Compensation Insurance	17,730
FICA Taxes	110,329
Employee Health Insurance	111,487
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Payroll Overhead Allocated	0
401 K	1,423
Other Employee Benefits	4,653
Employee Uniforms	2,214
TOTAL (agree to Schedule V, line 22, col.8)	$ 317,079

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 576
Advertising: Employee Recruitment	20,038
Health Care Worker Background Check	
(Indicate # of checks performed 53)	1,064
Dues & Subscriptions	2,558
Association Dues	2,722
Advertising	25,562
Public Relations	177
Less: Non-Allowable Association Dues	(853)
Less: Public Relations Expense	(177)
Non-allowable advertising	(25,336)
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 26,331

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	14,459
Includes travel expense to the Home	
Office in Toledo, OH for regional	
meeting	
Seminar Expense	
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 14,459

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY # 0041178 Report Period Beginning: 06/01/02 Ending: 05/31/03

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1	N/A		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
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12													
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16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number RIVERVIEW - A SR. LVG COMMUNITY **#** 0041178 **Report Period Beginning:** 06/01/02 **Ending:** 05/31/03

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA $2,722**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes $ 853**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **5-10**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **24,608** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **No** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **31,328**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **N/A** Has any meal income been offset against related costs? **No** Indicate the amount. $

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **N/A**
d. Have vehicle usage logs been maintained? **N/A**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **N/A**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.